BAKER & HOSTETLER LLP ATTORNEYS AT LAW LOS ANGELES

EXHIBIT C

Employee Wages and Benefits for Next Payroll

28 - 12 -

			Prepetition		Accrued		Accrued
	Job		-	Unpaid	Vacation		Sick
	Description			Wages	Dollars		Hours
1	Firm Administrator	Salary-Full Time	\$	1,385.00	\$	960.00	288
2	Accounting	Salary-Full Time	\$	1,000.00	\$	312.50	113
3	Case Billing/File Transfers	Salary- Part Time	\$	508.00	\$	211.54	162
4	HR, Payroll & Benefits	Salary-Full Time	\$	927.00	\$	324.52	288
5	Collections	Salary-Full Time	\$	646.00	\$	179.42	74
6	Billing	Salary- Part Time	\$	606.00	\$	449.62	264
7	Billing	Salary- Part Time	\$	600.00	\$	166.66	96
8	File Transfers	Hourly	\$	240.00	\$	-	0
9	File Transfers	Hourly	\$	298.00	\$	-	0
10	Billing	Hourly	\$	279.00	\$	-	0
	Estimated prepetition unpaid wages		\$	6,489.00			
	Estimated employer taxes		\$	648.90			